



GENERAL FUND ENTERPRISE BUSINESS SYSTEM

GLOSSARY

A crosswalk of GFEBs to US Army terms

Version 1.4

**Overview****Purpose:**

This glossary provides a crosswalk of common GFEBS terms to current terminology used by the US Army and the DFAS organizations. Also included are Release 1.1 specific examples, where available.

Audience:

All users of GFEBS Release 1.1

**Glossary**

GFEBS Term	Definition	Examples	Corresponding Government Term
AUID	A Standard Financial Information Structure element. Allocation Unique Identifier is a 15 character non-intelligent number representing an allocation.	OM11320D0600001	Accounting Classification elements Dept, FY, Basic Symbol (main Account), BAG, SAG
Account Assignment Category	Code used to signify where costs will be allocated	Asset, Cost Center, Cost Object, G/L Account	N/A
Account Assignment Model	A Template used to facilitate quick execution of an accounting entry	G/L line items	N/A
Account Group	Type of general ledger account	Assets, Liabilities	Account Group
Accounts Payable	A subsidiary record within the General Ledger that contains Vendor records and the value of		Accrued Expense Unpaid

GFEBS Term	Definition	Examples	Corresponding Government Term
	amounts owed (liability)		
Accounts Receivable	A subsidiary record within the General Ledger that contains customer records and the value of amounts due.		
Accrual	Under the Accrual method of accounting, revenue is recognized when revenue is earned, rather than when it is collected. Likewise, expenses are recognized when incurred rather than when paid.		Accrual
Activity Type	A code for the kind of activity that occurs in a cost center	Standard Labor, Overtime Labor, non-billed labor, etc	N/A
Allocation	The process of assessing or distributing amounts and quantities from one sender object to one or more receiver objects.	One cost center to multiple cost centers	Allocation
Application of Funds	An element of the SAP Fund Master Record that contains FACTS relevant data. Maintains the characteristics associated with the fund.		Contains Accounting Classification elements
Apportionment	When an appropriation has been enacted, funds are distributed by means of apportionment. An apportionment document authorizes each Service or Department to obligate funds that are supported by a Treasury		Apportionment

GFEBS Term	Definition	Examples	Corresponding Government Term
	Warrant		
Assessment	A method of internal cost allocation whereby costs are transferred from one cost center to receiver objects such as projects, other cost centers, etc.		Allocation
Asset under Construction Account	A Balance sheet asset account that retains the values associated with investments prior to placing the investments into production.		
Available Balance	On the funds status report, the Available Balance is equal to Budget minus the sum of Commitments, Undelivered Orders, and Expenditures.		Available Balance
Balanced Scorecard	A report monitoring performance against specific measures		Balanced Scorecard
Balanced Scorecard Hierarchy	Varying business area levels within the organization for which performance measures have been established and can be captured		N/A
BES	Budget Estimate Submission		Budget Estimate Submission
Budget	Defines the distribution of funds (money) within the system		Funds Distribution or Allocation process
Budget Entry Document	The record of a budget posting.		If the budget posting is a distribution of funding, this budget posting equates to a Funding

GFEBS Term	Definition	Examples	Corresponding Government Term
			Authorization Document
Budget Object	Actual funding (money) is assigned to the Budget Structure elements. Funds must be assigned to all identified key elements before any execution can occur. For GFEBS the elements of a budget object are: Fund, Fund Center, Functional Area, Funded Program and Commitment Item		Components of the Army's APC and AMSCO relate to this. Note: APC's and AMSCO will no longer be specifically identified or used within the GFEBS solution.
Budget Structure	Defines the master data elements including hierarchies where the budget and execution postings will occur. The budget structure consists of five key master data elements: fund, fund center, functional area, funded program and commitment items		N/A
Budgetary General Ledger (Funds Management)	The portion of the General Ledger that retains accounts and balances reflective of appropriations, funds, authority, allotments, apportionments, commitments, and obligations		Budgetary General Ledger
Capital Investment Programs	Programs planned or authorized for acquisition of materials and/or services that benefit the mission and cost at least \$100K and have a life-cycle of at least two years.		Capital Investment Programs

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Client	The Server (computer) that supports the application.		N/A
Collections	Receipts of cash or electronic record of increase(s) to cash account.		Collections
Commitment Item	A nine digit element containing the 4 digit General Ledger Account Code as well as a 4 digit Object Class/Element of Resource code. Commitment item (CI) defines how the funds are either controlled or spent. Only the expense CI's are used and each one has a corresponding GL account. CI's are also identified in groupings by OMB Object Class codes and general categories such as Labor, Non-Labor, Travel, etc.,	ALL OBJ LABOR NON LABOR	General Ledger Account concatenated with the OMB object class
Company Code	Smallest organizational unit of Financial Accounting for which complete self-contained set of accounts can be drawn up for purposes of external reporting	In GFEBS, the Company code is ALWAYS = ARMY	The Company Code represents the Enterprise
Controlling Area	A code indicating the total area in which is contained the same cost accounting configuration where a standard set of business rules and logic are applied.	In GFEBS, the Controlling Area is ALWAYS = ARMY	The Controlling Area represents the Enterprise
Cost Center	The organizational unit within a controlling area that represents a	IMJAP2B000	Cost Center

GFEBS Term	Definition	Examples	Corresponding Government Term
	defined separate location of plan and cost incurrence.		
Cost Center Group	A collection of cost centers	ARMY REGION	N/A
Cost Center Hierarchy	A hierarchical structure that combines several cost centers according to certain criteria		NA
Cost Element	A classification code used to label cost relevant items (i.e., labor, materials, travel, etc). The Cost Element structure mirrors the Commitment Item Structure and also mirrors the General Ledger Account Code Structure		N/A
Cost Element Group	A collection of cost elements with similar characteristics within an organizational entity. Used for generating reports or processing a collection of transactions		N/A
Cost Object	Collects expenses and revenues for a particular purpose, such as a research project	There are many types of cost objects. Examples: Cost Center, Work Order, Projects, Sales Orders, Capital Asset, etc.	N/A
Create Payment Proposal	Schedule a payment run after invoices are received and validated.		
DUID	A Standard Financial Information Structure element, Demand Unique Identifier (DUID) is a data tag referenced by the Defense	DODAAC+JDATE+PR#+Line#	Commitment document number.

GFEBS Term	Definition	Examples	Corresponding Government Term
	Corporate Repository for identifying a spending event. It is assigned when a commitment is initiated and referenced throughout obligation, expense recognition, and disbursement.		
Department Regular	Standard Financial Information Structure data element for the Treasury Department Symbol	97 is the Department Regular for Defense Funds	Department
Depreciation	A mechanism for deferring the expense of an asset so that the benefit received from the investment is recognized during the same periods the cost of acquiring the asset.	Ordinary, special and unplanned	Depreciation
Display Variant	Set of criteria that determine the content of a display or report.		N/A
Division	Organizational Element	AR	Department or Business Area
Document Type	A code that indicates the type of accounting treatment to be applied	As an Example, in Funds Management, using a TRFR document type accommodates posting to Budgetary General Ledger Accounts debiting account 4510 and Crediting 4610.	N/A

GFEBS Term	Definition	Examples	Corresponding Government Term
Environment	A completely self-contained version of the SAP database, designated for a specific purpose. A Production environment contains live, real-time data while a non-production environment such as the “sandbox” environment holds valid, but not real-time data and may be used for learning examples	Production, Training	N/A
Expenditures	The value reflective of the sum of both invoices and payments		Expenditures
FM Area	The organizational unit within which funds and budgets are planned, controlled, and monitored	In GFEBS, the FM Area is ALWAYS = ARMY	N/A
Functional Area	A sixteen digit code that interprets to the MDEP, PE, Budget Line Item, and Contingency code and is used to categorize the execution of funds as relates to specific mission or needs.	ARMY	Elements of the Army Management Structure Code (AMSCO)
Fund	A Master Record within SAP that represents a specific accounting element for recognition of obligation (budget) authority. A Fund is referenced when ever spending occurs.	OM11320D06 Digit Definition OM 2020 1 BAG 132 SAG 0 Blank D Direct	Equates to appropriation plus Budget Activity/Sub Activity and Fiscal Year.

GFEBS Term	Definition	Examples	Corresponding Government Term
		06 FY	
Fund Center	Organizational unit within a financial management area to which budget authority (FUND) is assigned or distributed.	A00000000000 (Army Budget Office)	Allotment Serial Number organization
Fund Group	Within SAP Funds can be grouped for purposes of reporting and analysis		All Funds
Fund Type	Defines the category of funding.	DAD – Direct Authority DFRA – Funded Reimbursement Authority DARA – Automatic Reimbursement Authority	Fund Type
Funded Program	An SAP data element used to manage funding received on a funded customer order. The funded program controls the level of spending associated with the delivery of goods and services on a Sales Order.		
FYDP	Future Years Defense Program. A Department of Defense documented plan to address future defense posture. This documentation and updates result in the annual budget guidance, Program Objectives Memorandum, and Budget Estimate Submission.		Future Years Defense Program

GFEBS Term	Definition	Examples	Corresponding Government Term
G/L Accounts	A structure that records movements in a company code and represents the G/L account items in the chart of accounts.	6100.2540	
Goods Issue	A document posted in GFEBS that verifies that a specified quantity of material or services has been issued to an order		Goods issue
Goods Receipt	A document posted in GFEBS that verifies that a specified quantity of material or services have been received against an order		Goods receipt or receiving report
GR/IR Account	An account in GFEBS wherein goods receipts are posted and matched to invoices received before authorizing disbursement. After matching, these transactions clear this account.		Three-way match.
GUI	Graphical User Interface. The SAPgui is the software on your computer or local server that allows you to connect to one or more of the SAP environments.		
Intermediate Documents (IDOCs)	Information packets transferred from one system to another		Interfaces
Internal Order	Objects in the controlling module that collect actual and plan data at the transaction level.	Overhead Order, Investment Order, Accrual Order, or Orders with Revenues	Job Order Number (JONO)

GFEBS Term	Definition	Examples	Corresponding Government Term
Invoice	Document that states the invoice recipient's obligations to the vendor or service provider. An invoice is normally created after the goods receipt or service performance has been confirmed. It includes general invoice information, such as total amount, total tax, freight costs, vendor and invoice recipient, and detailed information (header information, item information, approval preview).		Invoice
Main Account	A Standard Financial Information Structure data element that identifies the appropriation.	2020 is the Main Account for Army Operations and Maintenance Funds	Basic Symbol
Master Data	A collection of information about a person, an entity or an object, e.g. a cost object, vendor, or G/L account. For example, a vendor master record contains not only general information such as the vendor's name and address, but also specific information, such as payment terms and delivery instructions. Generally for end users, master data is reference data that they will look up and use, but not create or change	Vendor Master Data Material Master Data	An example of Army "master data" would be elements published and updated in DFAS 37-100
Material Group	Codes that classify goods and services by commodity or service	Desks may belong to the material group 1920 Furniture and Furnishings	TBD

GFEBS Term	Definition	Examples	Corresponding Government Term
	type.		
Moving Average Price Moving Average Value	An inventory valuation methodology mandated by OSD for all modernized accounting systems. Also referred to as MAC, moving average methodology identifies the average cost per item and then multiples that average by the quantity on hand.		Moving Average Cost
UUID	A Standard Financial Information Structure data element that is a single unique, simple and non-intelligent identifier required to identify organizations – the Organization Unique Identifier (UUID)	In GFEBS Release 1.1, the UUID is “ARMY”	
Order	Description of a single task or measure within a controlling area		Order
Order Type	The order type categorizes the order according to its purpose.	ZNRA (reimbursables)	N/A
Organizational Hierarchy	Consists of a set of coding elements that are used to represent an organization’s operational and reporting structures such as legal entities, regions, locations, projects, product lines, and manufacturing plants.		
Period of	A Standard Financial Information	20062006 indicates that the period of	Fiscal Year relevant

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Availability	Structure data element identifying the time-span during which funds may be committed and obligated.	availability is October 1 2005 through September 30 2006	information
Plant	An organizational unit within logistics, serving to subdivide an enterprise according to production, procurement, maintenance, storage, and materials planning.	JCK1 (Ft. Jackson)	Factory or Warehouse or Real Property location
Profit Center	Organizational unit in Accounting that reflects a management oriented structure. The lowest level in the organizational hierarchy where costs are matched to revenues.		N/A
Public Law Number	A Standard Financial Information Structure data element that depicts the Public Law which enacted particular funding authority.	PL# 128-324	Normally reflected on the Appropriation or Apportionment documents.
Purchase Requisition	A document posted in GFEBS when a purchase is requested. Once posted, the purchase requisition automatically posts a funds commitment and decrements available authority.		Commitment
Purchase Order	A document that is normally interfaced into GFEBS from a contract writing system. This document represents a legal reservation of funds after either a contract has been signed or a	DPIMIPR20051129	Obligation

GFEBS Term	Definition	Examples	Corresponding Government Term
	service provider has agreed to provide goods or services.		
Sales and Distribution	A module where customer records are stored as well as where sales functions occur.		N/A
Sales Order	A document that represents a business transaction in sales and distribution	353226	TBD
Sales Organization	An Organization unit that sells.	In GFEBS the Sales Organization is ALWAYS = ARMY	N/A
Special Purpose Ledgers	Ledgers within GFEBS that accommodate low level detail data elements for specific review and reporting requirements of accounting.	SAP = account, business area, or profit center Customer = Region	N/A
Standard Financial Information Structure (SFIS)	The Standard Financial Information Structure (SFIS) is a comprehensive data structure that supports requirements for budgeting, financial accounting, cost/performance management, and external reporting across the DoD enterprise. SFIS provides an enterprise-wide standard for categorizing financial information along several dimensions to support financial management and reporting functions		N/A
Statistical Key Figures	Used in CO, Statistical Key Figures represent activities or statistics in a cost center, profit center, or order. Normally used	Cubic feet in a facility or number of gallons of water used per flush.	N/A

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	for purposes of allocation or assessment		
Storage Locations	See Plants		Warehouse
Transaction Code	An SAP specific, unique command, that tells the location of a system task. A transaction code may contain letters only or a combination of letters and numbers	Transaction code for Display Purchase Requisition is ME53	TBD
Transactional Data	Data related to a single business event such as a purchase requisition or a request for payment.	GL Account posting, Vendor Invoice posting, Goods Receipt posting	TBD
UID	Unique Identifier. The Standard Financial Information Structure uses this Data standard at the Department level that will enable data interoperability, traceability, visibility, and valuation of key assets as well as improve financial visibility and audit ability		
User Profile	The collection of authorizations a user or set of users has been granted in order to perform transactions related to their jobs.	For example, someone designated as a requisitioner might only have the ability to create and change, but not approve, requisitions.	TBD
WBS	Work breakdown structure		(Only used in Project Systems)

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Workflow	A program within SAP that uses email and attachments to route a sequence of tasks to a worker or a work team for authorizations or reviews/approvals		TBD
Work Order	An order that specifies a task to perform in the system.	It is “generic” for the following order types: production orders, process orders, inspection orders, maintenance orders and networks	Work Order